

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re: FINE DIAMONDS, LLC

§ Case No. 09-10492-MKV

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Debtor(s)

**CHAPTER 7 TRUSTEE'S FINAL ACCOUNT AND DISTRIBUTION
REPORT CERTIFICATION THAT THE ESTATE HAS BEEN FULLY ADMINISTERED
AND APPLICATION TO BE DISCHARGED (TDR)**

GREGORY M. MESSER, TRUSTEE, chapter 7 trustee, submits this Final Account, Certification that the Estate has been Fully Administered and Application to be Discharged.

1) All funds on hand have been distributed in accordance with the Trustee's Final Report and, if applicable, any order of the Court modifying the Final Report. The case is fully administered and all assets and funds which have come under the trustee's control in this case have been properly accounted for as provided by law. The trustee hereby requests to be discharged from further duties as a trustee.

2) A summary of assets abandoned, assets exempt, total distributions to claimants, claims discharged without payment, and expenses of administration is provided below:

Assets Abandoned: <u>\$37,596,075.34</u> (without deducting any secured claims)	Assets Exempt: <u>N/A</u>
Total Distribution to Claimants: <u>\$132,001.11</u>	Claims Discharged Without Payment: <u>N/A</u>
Total Expenses of Administration: <u>\$1,305,599.28</u>	

3) Total gross receipts of \$ 1,437,600.39 (see **Exhibit 1**), minus funds paid to the debtor and third parties of \$ 0.00 (see **Exhibit 2**), yielded net receipts of \$1,437,600.39 from the liquidation of the property of the estate, which was distributed as follows:

	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
SECURED CLAIMS (from Exhibit 3)	\$0.00	\$0.00	\$0.00	\$0.00
PRIORITY CLAIMS: CHAPTER 7 ADMIN. FEES AND CHARGES (from Exhibit 4)	0.00	1,567,457.04	1,305,599.28	1,305,599.28
PRIOR CHAPTER ADMIN. FEES AND CHARGES (from Exhibit 5)	0.00	0.00	0.00	0.00
PRIORITY UNSECURED CLAIMS (from Exhibit 6)	0.00	14,318.64	15,592.52	15,592.52
GENERAL UNSECURED CLAIMS (from Exhibit 7)	0.00	41,840,936.98	30,482,274.98	116,408.59
TOTAL DISBURSEMENTS	\$0.00	\$43,422,712.66	\$31,803,466.78	\$1,437,600.39

4) This case was originally filed under Chapter 7 on February 04, 2009.
The case was pending for 131 months.

5) All estate bank statements, deposit slips, and canceled checks have been submitted to the United States Trustee.

6) An individual estate property record and report showing the final accounting of the assets of the estate is attached as **Exhibit 8**. The cash receipts and disbursements records for each estate bank account, showing the final accounting of the receipts and disbursements of estate funds is attached as **Exhibit 9**.

Pursuant to Fed R Bank P 5009, I hereby certify, under penalty of perjury, that the foregoing report is true and correct.

Dated: 01/09/2020 By: /s/GREGORY M. MESSER, TRUSTEE
Trustee

STATEMENT: This Uniform Form is associated with an open bankruptcy case, therefore, Paperwork Reduction Act exemption 5 C.F.R. § 1320.4(a)(2) applies.

**EXHIBITS TO
FINAL ACCOUNT**

EXHIBIT 1 –GROSS RECEIPTS

DESCRIPTION	UNIFORM TRAN. CODE ¹	\$ AMOUNT RECEIVED
TURNOVER OF BANK ACCOUNT	1229-000	3,000.00
DIAMOND INVENTORY	1229-000	1,172,880.95
PREMIUM REFUND	1290-000	2,487.00
VALLEY NATIONAL BANK ACCOUNT TURNOVER	1229-000	3,695.72
SETTLEMENT OF NATURAL DIAMONDS AND KABIR	1249-000	150,000.00
S.A. GEMS ADV. PROC. SETTLEMENT	1241-000	45,000.00
ADV.PROC. YONDOR DIAMONDS, LTD & FIBI INT'L	1241-000	10,000.00
MEGA DIAMONDS AND MEGA IMPORT ADV. PROC	1241-000	5,000.00
ARJAV DIAMONDS N.V. ADV.PRO.SETTLEMENT	1241-000	30,000.00
TAMARA MENTS ADVERSARY PROCEEDING	1241-000	15,000.00
Interest Income	1270-000	536.72
TOTAL GROSS RECEIPTS		\$1,437,600.39

¹The Uniform Transaction Code is an accounting code assigned by the trustee for statistical reporting purposes.

EXHIBIT 2 –FUNDS PAID TO DEBTOR & THIRD PARTIES

PAYEE	DESCRIPTION	UNIFORM TRAN. CODE	\$ AMOUNT PAID
	None		
TOTAL FUNDS PAID TO DEBTOR AND THIRD PARTIES			\$0.00

EXHIBIT 3 –SECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6D)	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
			None			
TOTAL SECURED CLAIMS			\$0.00	\$0.00	\$0.00	\$0.00

EXHIBIT 4 –CHAPTER 7 ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
Trustee Compensation - GREGORY M. MESSER	2100-000	N/A	66,378.01	60,520.00	60,520.00
Trustee Expenses - GREGORY M. MESSER	2200-000	N/A	6,668.80	6,668.80	6,668.80
Clerk of the Court Costs (includes adversary and other filing fees) - CLERK	2700-000	N/A	1,750.00	1,750.00	1,750.00
Other - LAMONICA HERBST & MANISCALCO, LLP	3210-000	N/A	570,703.25	364,640.00	364,640.00
Other - WILK AUSLANDER, LLP	3210-600	N/A	475,709.83	475,709.83	475,709.83
Other - LAMONICA HERBST & MANISCALCO, LLP	3220-000	N/A	22,815.22	22,815.22	22,815.22
Other - WILK AUSLANDER, LLP	3220-610	N/A	42,470.81	42,470.81	42,470.81
Other - ANDREW W. PLOTZKER, CPA, LLC f/k/a DGP&W	3410-000	N/A	156,776.50	106,840.00	106,840.00
Other - ANDREW W. PLOTZKER, CPA, LLC	3420-000	N/A	726.88	726.88	726.88
Auctioneer for Trustee Fees (including buyers premiums) - DAVID R. MALTZ	3610-000	N/A	26,536.00	26,536.00	26,536.00
Auctioneer for Trustee Expenses - DAVID R. MALTZ	3620-000	N/A	11,116.41	11,116.41	11,116.41
Other - THE HANOVER INSURANCE COMPANY	2420-000	N/A	1,000.00	1,000.00	1,000.00
Other - ARTHUR SMARCH	2420-000	N/A	1,000.00	1,000.00	1,000.00
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	0.17	0.17	0.17
Other - Chase Safe Deposit	2410-000	N/A	391.06	391.06	391.06
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	0.34	0.34	0.34
Other - BRUCE DILLER VERSTANDIG	3711-000	N/A	3,262.50	3,262.50	3,262.50
Other - WASSERMAN & WEXLER LLC d/b/a INTERNATIONAL JEWELERS BLOCK	2420-000	N/A	450.00	450.00	450.00
Other - TRANSPERFECT TRANSLATIONS INTERNATIONAL, INC.	2990-000	N/A	3,399.90	3,399.90	3,399.90
Other - PROCESS FORWARDING INTERNATIONAL	2990-000	N/A	8,675.00	8,675.00	8,675.00
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	590.83	590.83	590.83
Other - The Bank of New York Mellon	2600-000	N/A	205.92	205.92	205.92
Other - The Bank of New York Mellon	2600-000	N/A	1,605.04	1,605.04	1,605.04
Other - The Bank of New York Mellon	2600-000	N/A	356.96	356.96	356.96
Other - The Bank of New York Mellon	2600-000	N/A	198.65	198.65	198.65
Other - The Bank of New York Mellon	2600-000	N/A	1,548.37	1,548.37	1,548.37
Other - The Bank of New York Mellon	2600-000	N/A	48.73	48.73	48.73
Other - PROCESS FORWARDING INTERNATIONAL	2990-000	N/A	450.00	450.00	450.00
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	559.74	559.74	559.74
Other - The Bank of New York Mellon	2600-000	N/A	411.63	411.63	411.63

Other - The Bank of New York Mellon	2600-000	N/A	393.68	393.68	393.68
Other - The Bank of New York Mellon	2600-000	N/A	480.00	480.00	480.00
Other - The Bank of New York Mellon	2600-000	N/A	435.38	435.38	435.38
Other - Rabobank, N.A.	2600-000	N/A	284.56	284.56	284.56
Other - BRINKS GLOBAL SERVICES	2420-000	N/A	1,422.40	1,422.40	1,422.40
Other - Rabobank, N.A.	2600-000	N/A	334.76	334.76	334.76
Other - Rabobank, N.A.	2600-000	N/A	284.04	284.04	284.04
Other - Rabobank, N.A.	2600-000	N/A	311.71	311.71	311.71
Other - NEDBANK, LTD.	3991-000	N/A	151,832.04	151,832.04	151,832.04
Other - Rabobank, N.A.	2600-000	N/A	345.07	345.07	345.07
Other - Rabobank, N.A.	2600-000	N/A	166.34	166.34	166.34
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	349.16	349.16	349.16
Other - Rabobank, N.A.	2600-000	N/A	97.30	97.30	97.30
Other - Rabobank, N.A.	2600-000	N/A	114.11	114.11	114.11
Other - Rabobank, N.A.	2600-000	N/A	103.57	103.57	103.57
Other - Rabobank, N.A.	2600-000	N/A	121.55	121.55	121.55
Other - Rabobank, N.A.	2600-000	N/A	161.05	161.05	161.05
Other - Rabobank, N.A.	2600-000	N/A	136.42	136.42	136.42
Other - Rabobank, N.A.	2600-000	N/A	160.58	160.58	160.58
Other - Rabobank, N.A.	2600-000	N/A	150.60	150.60	150.60
Other - Rabobank, N.A.	2600-000	N/A	135.82	135.82	135.82
Other - Rabobank, N.A.	2600-000	N/A	140.48	140.48	140.48
Other - Rabobank, N.A.	2600-000	N/A	154.81	154.81	154.81
Other - Rabobank, N.A.	2600-000	N/A	261.37	261.37	261.37
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	10.68	10.68	10.68
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00

Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	20.65	20.65	20.65
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	10.00	10.00	10.00
Other - Rabobank, N.A.	2600-000	N/A	19.45	19.45	19.45
Other - Rabobank, N.A.	2600-000	N/A	23.37	23.37	23.37
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	19.33	19.33	19.33
Other - Rabobank, N.A.	2600-000	N/A	26.56	26.56	26.56
Other - Rabobank, N.A.	2600-000	N/A	24.10	24.10	24.10
Other - Rabobank, N.A.	2600-000	N/A	23.26	23.26	23.26
Other - Rabobank, N.A.	2600-000	N/A	25.64	25.64	25.64
Other - Rabobank, N.A.	2600-000	N/A	24.00	24.00	24.00
Other - Rabobank, N.A.	2600-000	N/A	25.63	25.63	25.63
Other - Rabobank, N.A.	2600-000	N/A	22.39	22.39	22.39
Other - Rabobank, N.A.	2600-000	N/A	24.76	24.76	24.76
Other - Rabobank, N.A.	2600-000	N/A	22.33	22.33	22.33
Other - Rabobank, N.A.	2600-000	N/A	26.28	26.28	26.28
Other - GREGORY MESSER, TRUSTEE	2300-000	N/A	25.30	25.30	25.30
Other - Rabobank, N.A.	2600-000	N/A	23.85	23.85	23.85
Other - Rabobank, N.A.	2600-000	N/A	23.03	23.03	23.03
Other - Rabobank, N.A.	2600-000	N/A	26.17	26.17	26.17
Other - Rabobank, N.A.	2600-000	N/A	22.96	22.96	22.96

Other - Rabobank, N.A.	2600-000	N/A	141.90	141.90	141.90
Other - Rabobank, N.A.	2600-000	N/A	341.51	341.51	341.51
Other - Rabobank, N.A.	2600-000	N/A	329.65	329.65	329.65
Other - Rabobank, N.A.	2600-000	N/A	374.59	374.59	374.59
Other - Rabobank, N.A.	2600-000	N/A	317.34	317.34	317.34
Other - Rabobank, N.A.	2600-000	N/A	345.22	345.22	345.22
Other - CLERK	2700-001	N/A	723.74	723.74	723.74
TOTAL CHAPTER 7 ADMIN. FEES AND CHARGES		N/A	\$1,567,457.04	\$1,305,599.28	\$1,305,599.28

EXHIBIT 5 –PRIOR CHAPTER ADMINISTRATIVE FEES and CHARGES

PAYEE	UNIFORM TRAN. CODE	CLAIMS SCHEDULED	CLAIMS ASSERTED	CLAIMS ALLOWED	CLAIMS PAID
None					
TOTAL PRIOR CHAPTER ADMIN. FEES AND CHARGES		N/A	\$0.00	\$0.00	\$0.00

EXHIBIT 6 –PRIORITY UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6E)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
	DEPARTMENT OF THE TREASURY - 5300-000 INTERNAL REVENUE SERVICE		N/A	N/A	158.78	158.78
	DEPARTMENT OF THE TREASURY - 5300-000 INTERNAL REVENUE SERVICE		N/A	N/A	2,409.00	2,409.00
	NYS DEPT OF TAXATION & FINANCE 5300-000		N/A	N/A	5.48	5.48
	DEPARTMENT OF THE TREASURY - 5300-000 INTERNAL REVENUE SERVICE		N/A	N/A	678.90	678.90
	NYS EMPLOYMENT TAXES 5800-000		N/A	N/A	394.20	394.20
	DEPARTMENT OF THE TREASURY - 5800-000 INTERNAL REVENUE SERVICE		N/A	N/A	158.78	158.78
	DEPARTMENT OF THE TREASURY - 5800-000 INTERNAL REVENUE SERVICE		N/A	N/A	678.90	678.90
	DEPARTMENT OF THE TREASURY - 5800-000 INTERNAL REVENUE SERVICE		N/A	N/A	42.00	42.00
7P	DORAN JAY MEENTS 5300-000		N/A	10,950.00	7,697.84	7,697.84
10	State of New York Department of Labor 5800-000		N/A	97.01	97.01	97.01
11P	Department of the Treasury 5800-000		N/A	3,271.63	3,271.63	3,271.63
TOTAL PRIORITY UNSECURED CLAIMS			\$0.00	\$14,318.64	\$15,592.52	\$15,592.52

EXHIBIT 7 –GENERAL UNSECURED CLAIMS

CLAIM NO.	CLAIMANT	UNIFORM TRAN. CODE	CLAIMS SCHEDULED (from Form 6F)	CLAIMS ASSERTED (from Proofs of Claim)	CLAIMS ALLOWED	CLAIMS PAID
1	M/s BLUE STAR-312A	7100-000	N/A	1,314,193.86	1,314,193.86	5,331.30
2	M/s AUROSTAR JEWELLERY INDIA PVT LTD	7100-000	N/A	178,404.66	178,404.66	0.00
3	ARJAV DIAMONDS N.V.	7100-000	N/A	3,716,761.54	3,716,761.54	15,077.79
4	Nedbank Limited	7100-000	N/A	10,958,869.28	10,958,869.28	44,456.84
5	New Stream Secured Capital, L.P.	7100-000	N/A	11,356,662.00	0.00	0.00
6	JEFFREY MEENTS	7100-000	N/A	12,370,968.06	12,370,968.06	50,185.29
7U	DORAN JAY MEENTS	7100-000	N/A	334,600.02	334,600.02	1,357.37
8	MITCH PEYKAR	7200-000	N/A	2,000.00	0.00	0.00
9	MITCH PEYKAR	7200-000	N/A	1,600,000.00	1,600,000.00	0.00
11U	Department of the Treasury	7300-000	N/A	8,477.56	8,477.56	0.00
TOTAL GENERAL UNSECURED CLAIMS			\$0.00	\$41,840,936.98	\$30,482,274.98	\$116,408.59

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: (520009) GREGORY M. MESSER, TRUSTEE
Filed (f) or Converted (c): 02/04/09 (f)
§341(a) Meeting Date: 03/26/09
Claims Bar Date: 04/27/10

Period Ending: 01/09/20

1 Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	2 Petition/ Unscheduled Values	3 Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	4 Property Abandoned OA=\$554(a)	5 Sale/Funds Received by the Estate	6 Asset Fully Administered (FA)/ Gross Value of Remaining Assets
1 TURNOVER OF BANK ACCOUNT (u)	3,000.00	3,000.00		3,000.00	FA
2 DIAMOND INVENTORY (u)	Unknown	1,172,880.95		1,172,880.95	FA
3 PREMIUM REFUND (u)	2,487.00	2,487.00		2,487.00	FA
4 VALLEY NATIONAL BANK ACCOUNT TURNOVER (u)	3,404.00	3,695.72		3,695.72	FA
5 SETTLEMENT OF NATURAL DIAMONDS AND KABIR (u)	150,000.00	150,000.00		150,000.00	FA
6 S.A. GEMS ADV. PROC. SETTLEMENT (u)	45,000.00	45,000.00		45,000.00	FA
7 ADV.PROC. YONDOR DIAMONDS, LTD & FIBI INT'L (u)	10,000.00	10,000.00		10,000.00	FA
8 MEGA DIAMONDS AND MEGA IMPORT ADV. PROC (u)	5,000.00	5,000.00		5,000.00	FA
9 ARJAV DIAMONDS N.V. ADV.PRO.SETTLEMENT (u)	30,000.00	30,000.00		30,000.00	FA
10 VALLEY NATIONAL BANK ACCOUNT (8224) (u)	2,145.00	0.00		0.00	FA
11 TAMARA MENTS ADVERSARY PROCEEDING (u)	15,000.00	15,000.00		15,000.00	FA
12 PEYKAR JUDGMENT (u) Judgment uncollectible and any further efforts will not result in any funds being brought into the estate.	37,593,930.34	37,593,930.34		0.00	FA
Int INTEREST (u)	Unknown	N/A		536.72	FA
13 Assets Totals (Excluding unknown values)	\$37,859,966.34	\$39,030,994.01		\$1,437,600.39	\$0.00

Major Activities Affecting Case Closing:

We are pursuing the claims of diamonds located in Belgium and South Africa. The diamonds in Belgium have various settlement proposals that are currently pending. We are hopeful that the Belgium diamond issue will be resolved in the next 30 ays. Essentially, we have alleged that US law applies and the Belgium diamond dealers had no right to liquidate the diamonds in Belgium.

As for the South African Diamonds, we currently have a stipulation in place to have the diamonds delivered back to the U.S. That stipulation will be signed shortly.

We have also filed several adversary proceedings to recover fraudulent conveyances and/or preferences. We may file a couple of more adversary proceedings in the near future.

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 09-10492-MKV **Trustee:** (520009) GREGORY M. MESSER, TRUSTEE
Case Name: FINE DIAMONDS, LLC **Filed (f) or Converted (c):** 02/04/09 (f)
Period Ending: 01/09/20 **§341(a) Meeting Date:** 03/26/09
Claims Bar Date: 04/27/10

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

1/21/2013 - The Trustee has submitted an order requesting approval of the stipulation that will authorize the Trustee to obtain post peition financing from NedBank Limited. and the turn over of certain diamonds. The turnover of the remaining diamonds will give the Trustee the ability to sell them which will bring in significant funds to this estate.

There are pending fee applications scheduled to be heard on January 30, 2013. These are interim fee applications.

1/25/2013 - The hearing on the interim fee applications for professionals has been adjourned to February 28, 2013 at 9:45 am.

3/21/2013 - Motion for payment of administrative expenses.

4/15/2013 - So order stipulation between all parties re: payment.

1/13/2014 - Upon entry of the judgment against the Peykar's we will be pursuing that judgment. In addition we are waiting to resolve certain issues that will allow us to sell the South African diamonds. There are still some outstanding claims issues that need to be resolved.

12/28/14 - The Trustee and his counsel, continues to pursue the release and sale of property of the estate consisting of an allotment of diamonds being held by the South African Revenue Service; the Trustee has one remaining pending adversary proceeding (the "Adversary Proceeding") seeking the avoidance and recovery of fraudulent conveyances; the Trustee, through his counsel, is engaged in settlement discussions and discovery with the defendant in connection with the Adversary Proceeding; the Trustee has one pending claim objection seeking to disallow a substantial claim; with respect to a substantial judgment obtained against certain defendants in an adversary proceeding before the Bankruptcy Court, the Trustee, through counsel, has engaged in certain judgment enforcement measures and is considering and pursuing other such measures, including gathering information relating to any assets which the judgment debtors may have and the issuance of a judgment subpoena to each of the judgment debtors.

1/13/15 - We are continuing to negotiate the release of the diamonds due to the VAT placed on them by the South African Revenue Service. We are trying to conclude the one remaining adversary proceeding and filing claims objections.

4/8/15 - There is one remaining claim objection which we are trying to resolve. We are looking at whether there is the ability to collect against the judgment debtors.

7/29/15 - Special counsel has told us that we are making progress in dealing with the South African Revenue Service as to the release of the existing diamonds the value added tax continues to be a problem.

9/16/15 - We are trying to resolve the one remaining avoidance action. We are negotiating along with special counsel. The status of the diamonds remains a problem.

1/12/16 - The Trustee along with counsel continues to work with special counsel and authorities in South Africa concerning the release to the Trustee of an allotment of diamonds owned by the estate being held by South African Revenue Service

Form 1

Individual Estate Property Record and Report

Asset Cases

Case Number: 09-10492-MKV **Trustee:** (520009) GREGORY M. MESSER, TRUSTEE
Case Name: FINE DIAMONDS, LLC **Filed (f) or Converted (c):** 02/04/09 (f)
Period Ending: 01/09/20 **§341(a) Meeting Date:** 03/26/09
Claims Bar Date: 04/27/10

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property)	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=\$554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets
Ref. #					

There is one avoidance action remaining. Document production and review is complete. The Trustee has engaged in discussions with counsel for the defendant concerning the merits of the claim and a possible resolution.

4/20/16 - We are continuing our negotiations with SARS for the diamonds. The determination of the VAT is an internal government matter in South Africa and we have no real ability to expedite it.

7/6/16 - We are trying to obtain representation in South Africa to negotiate the release of the VAT. We are working with attorneys there to accomplish same.

11/21/16 - We are still unable to get the diamonds out of South Africa. We have initiated a proceeding against the taxing authority. We are looking at the possibility of selling the diamonds in South Africa.

1/6/17 - There remains a problem in getting the diamonds out of South Africa due to inability to determine the amount of taxes that are due. There is a proceeding pending against the taxing authority in South Africa to determine the amount of taxes.

3/1/17 - Spoke with Mike Conway regarding the status of the sale of the diamonds located in South Africa with Sars. We discussed another possible way to conclude the case. NedBank would pay the estate an amount for the estate's interest in the diamonds in South Africa and for the estate claims against the Patels. Nedbank would waive all claims against the estate.

3/28/17 - We are speaking with the representatives at the bank in the hope that they will make an offer to purchase the judgment of diamonds still in South Africa. We are still encountering problems in trying them out of South Africa.

10/20/17 - Funds received for the purchase of the balance of the diamonds.

12/28/17 - Reviewing claims and preparing fee application for filing of the final report.

6/7/18 - Final hearing held on Trustee's Final Report and Applications for Compensation.

6/20/18 - Final Distribution done.

11/1/18 - There were two outstanding claims that were
The Trustee has been contacted by a creditor ARJAV DIAMONDS N.V. regarding the distribution check. The Trustee is working with the creditor to resolve the issues with the bank.

Form 1
Individual Estate Property Record and Report
Asset Cases

Case Number: 09-10492-MKV

Trustee: (520009) GREGORY M. MESSER, TRUSTEE

Case Name: FINE DIAMONDS, LLC

Filed (f) or Converted (c): 02/04/09 (f)

§341(a) Meeting Date: 03/26/09

Period Ending: 01/09/20

Claims Bar Date: 04/27/10

1	2	3	4	5	6
Asset Description (Scheduled And Unscheduled (u) Property) Ref. #	Petition/ Unscheduled Values	Estimated Net Value (Value Determined By Trustee, Less Liens, Exemptions, and Other Costs)	Property <u>Abandoned</u> OA=§554(a)	Sale/Funds Received by the Estate	Asset Fully Administered (FA)/ Gross Value of Remaining Assets

Initial Projected Date Of Final Report (TFR): June 1, 2011

Current Projected Date Of Final Report (TFR): April 12, 2018 (Actual)

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2566 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508

Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/14/12		RABOBANK MIGRATION TRANSFER IN	RABOBANK MIGRATION	9999-000	212,030.83		212,030.83
12/31/12		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		284.56	211,746.27
01/08/13	21015	BRINKS GLOBAL SERVICES	ARMOUR CAR TRANSPORT, STORAGE AND VIEWING CHARGES	2420-000		1,422.40	210,323.87
01/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		334.76	209,989.11
02/22/13	{7}	LAMONICA HERBST & MANISCALCO, LLP	SETTLEMENT OF ADV. PROC. YOUNOR DIAMONDS, LTD & FIBI INT'L	1241-000	10,000.00		219,989.11
02/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		284.04	219,705.07
03/05/13	{8}	LEECH TISHMAN FUSCALCO & LAMPL, LLC	SETTLEMENT OF ADV.PROC. MEGA DIAMONDS AND MEGA IMPORT	1241-000	5,000.00		224,705.07
03/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		311.71	224,393.36
04/17/13	21016	NEDBANK, LTD.	PURSUANT TO STIPULATION AND ORDER 4/15/13.	3991-000		151,832.04	72,561.32
04/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		345.07	72,216.25
05/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		166.34	72,049.91
06/19/13	21017	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/19/2013 FOR CASE #09-10492, Bond # 016030120	2300-000		349.16	71,700.75
06/28/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		97.30	71,603.45
07/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		114.11	71,489.34
08/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		103.57	71,385.77
09/12/13	{9}	LEECH TISHMAN FUSCALDO & LAMPI, LLC	SETTLEMENT OF ADV.PROC.	1241-000	30,000.00		101,385.77
09/30/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		121.55	101,264.22
10/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		161.05	101,103.17
11/29/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		136.42	100,966.75
12/31/13		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		160.58	100,806.17
01/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		150.60	100,655.57
02/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		135.82	100,519.75
03/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		140.48	100,379.27
04/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		154.81	100,224.46
05/02/14		From Account #*****2568	TRANSFER OF FUNDS	9999-000	780,153.94		880,378.40
05/02/14	21018	WILK AUSLANDER LLP	SPECIAL COUINSEL TO THE TRUSTEE FEES AND EXPENSES PURSUANT TO ORDER 4/15/13.			518,180.64	362,197.76
			SPECIAL COUNSEL FEES	475,709.83 3210-600			362,197.76

Subtotals : \$1,037,184.77 \$674,987.01

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2566 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508

Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
			SPECIAL COUNSEL 42,470.81 EXPENSES	3220-610			362,197.76
05/02/14	21019	LAMONICA HERBST & MANISCALCO, LLP	COUNSEL TO THE TRUSTEE FEES AND EXPENSES			277,392.58	84,805.18
			TRUSTEE COUNSEL 257,000.00 FEES	3210-000			84,805.18
			COUNSEL TO THE 20,392.58 TRUSTEE EXPENSES	3220-000			84,805.18
05/02/14	21020	DAVIS, GRABER, PLOTXKER & WARD, LLP	ACCOUNTANT FOR TRUSTEE FEES AND EXPENSES			82,426.78	2,378.40
			TRUSTEE 82,000.00 ACCOUNTANT FEES	3410-000			2,378.40
			ACCOUNTANT TO 426.78 TRUSTEE EXPENSES	3420-000			2,378.40
05/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		261.37	2,117.03
06/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,107.03
07/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,097.03
08/29/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,087.03
09/30/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,077.03
10/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,067.03
11/28/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,057.03
12/31/14		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,047.03
01/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,037.03
02/27/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,027.03
03/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,017.03
04/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	2,007.03
05/29/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,997.03
06/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,987.03
07/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,977.03
08/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,967.03
09/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,957.03
10/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,947.03
11/30/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,937.03
12/31/15		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,927.03
01/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,917.03
03/01/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,907.03
03/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,897.03

Subtotals : \$0.00 \$360,300.73

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2566 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508

Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
04/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,887.03
05/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		10.00	1,877.03
06/01/16	{11}	SHIBOLETH, LLP	SETTLEMENT OF ADVERSARY PROC	1241-000	15,000.00		16,877.03
06/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		19.45	16,857.58
07/29/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		23.37	16,834.21
08/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.56	16,807.65
09/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		24.10	16,783.55
10/31/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		23.26	16,760.29
11/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		25.64	16,734.65
12/30/16		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		24.00	16,710.65
01/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		25.63	16,685.02
02/28/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		22.39	16,662.63
03/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		24.76	16,637.87
04/28/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		22.33	16,615.54
05/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.28	16,589.26
06/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		23.85	16,565.41
07/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		23.03	16,542.38
08/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		26.17	16,516.21
09/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		22.96	16,493.25
10/20/17	{2}	ERNEST BLOM DIAMOND	SALE OF DIAMONDS	1229-000	221,080.95		237,574.20
10/31/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		141.90	237,432.30
11/30/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		341.51	237,090.79
12/29/17		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		329.65	236,761.14
01/31/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		374.59	236,386.55
02/28/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		317.34	236,069.21
03/27/18		From Account #*****2568	TRANSFER OF FUNDS	9999-000	924.04		236,993.25
03/27/18		From Account #*****2568	TRANSFER OF FUNDS	9999-000	38,549.56		275,542.81
03/30/18		Rabobank, N.A.	Bank and Technology Services Fee	2600-000		345.22	275,197.59
06/20/18	21021	GREGORY M. MESSER	Dividend paid 100.00% on \$60,520.00, Trustee Compensation; Reference:	2100-000		5,520.00	269,677.59
06/20/18	21022	LAMONICA HERBST & MANISCALCO, LLP	Dividend paid 100.00% on \$364,640.00, Attorney for Trustee Fees (Other Firm); Reference:	3210-000		107,640.00	162,037.59
06/20/18	21023	LAMONICA HERBST & MANISCALCO, LLP	Dividend paid 100.00% on \$22,815.22, Attorney for Trustee Expenses (Other Firm); Reference:	3220-000		2,422.64	159,614.95
06/20/18	21024	ANDREW W. PLOTZKER, CPA,	Dividend paid 100.00% on \$106,840.00,	3410-000		24,840.00	134,774.95

Subtotals : \$275,554.55 \$142,676.63

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2566 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
		LLC f/k/a DGP&W	Accountant for Trustee Fees (Other Firm); Reference:				
06/20/18	21025	ANDREW W. PLOTZKER, CPA, LLC	Dividend paid 100.00% on \$726.88, Accountant for Trustee Expenses (Other Firm); Reference:	3420-000		300.10	134,474.85
06/20/18	21026	CLERK	Dividend paid 100.00% on \$1,750.00, Clerk of the Court Costs (includes adversary and other filing fees); Reference:	2700-000		1,750.00	132,724.85
06/20/18	21027	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	Dividend paid 100.00% on \$678.90; Filed: \$0.00 for FICA-SS	5300-000		678.90	132,045.95
06/20/18	21028	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	Dividend paid 100.00% on \$2,409.00; Filed: \$0.00 for Income Tax-Fed	5300-000		2,409.00	129,636.95
06/20/18	21029	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	Dividend paid 100.00% on \$158.78; Filed: \$0.00 for Medicare	5300-000		158.78	129,478.17
06/20/18	21030	NYS DEPT OF TAXATION & FINANCE	Dividend paid 100.00% on \$5.48; Filed: \$0.00 for NYS Withholding	5300-000		5.48	129,472.69
06/20/18	21031	DORAN JAY MEENTS	Final Distribution Dividend paid 100.00% on \$7,697.84; Claim# 7P; Filed: \$10,950.00	5300-000		7,697.84	121,774.85
06/20/18	21032	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	Dividend paid 100.00% on \$678.90; Filed: \$0.00 for FICA-SS	5800-000		678.90	121,095.95
06/20/18	21033	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	Dividend paid 100.00% on \$42.00; Filed: \$0.00 for FUTA	5800-000		42.00	121,053.95
06/20/18	21034	DEPARTMENT OF THE TREASURY - INTERNAL REVENUE SERVICE	Dividend paid 100.00% on \$158.78; Filed: \$0.00 for Medicare	5800-000		158.78	120,895.17
06/20/18	21035	NYS EMPLOYMENT TAXES	Dividend paid 100.00% on \$394.20; Filed: \$0.00 for NY SUTA	5800-000		394.20	120,500.97
06/20/18	21036	State of New York Department of Labor	Final Distribution Dividend paid 100.00% on \$97.01; Claim# 10; Filed: \$97.01	5800-000		97.01	120,403.96
06/20/18	21037	Department of the Treasury	Final Distribution Dividend paid 100.00% on \$3,271.63; Claim# 11P; Filed: \$3,271.63	5800-000		3,271.63	117,132.33
06/20/18	21038	M/s BLUE STAR-312A	Final Distribution Dividend paid 0.40% on \$1,314,193.86; Claim# 1; Filed: \$1,314,193.86	7100-000		5,331.30	111,801.03
06/20/18	21039	M/s AUROSTAR JEWELLERY	Final Distribution Dividend paid 0.40% on	7100-001		723.74	111,077.29

Subtotals : \$0.00 \$23,697.66

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2566 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
		INDIA PVT LTD	\$178,404.66; Claim# 2; Filed: \$178,404.66 Stopped on 10/25/18				
06/20/18	21040	ARJAV DIAMONDS N.V.	Final Distribution Dividend paid 0.40% on \$3,716,761.54; Claim# 3; Filed: \$3,716,761.54 Stopped on 08/31/18	7100-000		15,077.79	95,999.50
06/20/18	21041	Nedbank Limited	Final Distribution Dividend paid 0.40% on \$10,958,869.28; Claim# 4; Filed: \$10,958,869.28 Voided on 07/13/18	7100-000		44,456.84	51,542.66
06/20/18	21042	JEFFREY MEENTS	Final Distribution Dividend paid 0.40% on \$12,370,968.06; Claim# 6; Filed: \$12,370,968.06	7100-000		50,185.29	1,357.37
06/20/18	21043	DORAN JAY MEENTS	Final Distribution Dividend paid 0.40% on \$334,600.02; Claim# 7U; Filed: \$334,600.02	7100-000		1,357.37	0.00
07/13/18	21041	Nedbank Limited	Final Distribution Dividend paid 0.40% on \$10,958,869.28; Claim# 4; Filed: \$10,958,869.28 Voided: check issued on 06/20/18	7100-000		-44,456.84	44,456.84
07/13/18	21044	Nedbank Limited	Final Distribution Dividend paid 0.40% on \$10,958,869.28; Claim# 4; Filed: \$10,958,869.28	7100-000		44,456.84	0.00
08/31/18	21040	ARJAV DIAMONDS N.V.	Final Distribution Dividend paid 0.40% on \$3,716,761.54; Claim# 3; Filed: \$3,716,761.54 Stopped: check issued on 06/20/18	7100-000		-15,077.79	15,077.79
10/25/18	21039	M/s AUROSTAR JEWELLERY INDIA PVT LTD	Final Distribution Dividend paid 0.40% on \$178,404.66; Claim# 2; Filed: \$178,404.66 Stopped: check issued on 06/20/18	7100-001		-723.74	15,801.53
02/19/19		ARJAV DIAMONDS N.V.	Replacement of final distribution check #21040	7100-000		15,077.79	723.74
04/02/19	21045	CLERK	TURN OVER OF UNCLAIMED DIVIDENDS	2700-001		723.74	0.00

ACCOUNT TOTALS	1,312,739.32	1,312,739.32	\$0.00
Less: Bank Transfers	1,031,658.37	0.00	
Subtotal	281,080.95	1,312,739.32	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$281,080.95	\$1,312,739.32	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2567 - MMA-PEYKAR -Lots 1-39
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/14/12		RABOBANK MIGRATION TRANSFER IN	RABOBANK MIGRATION	9999-000	100,218.36		100,218.36
05/30/14	11001	GREGORY MESSER, TRUSTEE	Interim fees and expenses			61,668.80	38,549.56
		GREGORY M. MESSER	TRUSTEE INTERIM FEE AWARD 55,000.00	2100-000			38,549.56
		GREGORY M. MESSER	TRUSTEE INTERIM EXPENSE AWARD 6,668.80	2200-000			38,549.56
03/27/18		To Account #*****2568	TRANSFER OF FUNDS	9999-000		38,549.56	0.00

ACCOUNT TOTALS	100,218.36	100,218.36	\$0.00
Less: Bank Transfers	100,218.36	38,549.56	
Subtotal	0.00	61,668.80	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$61,668.80	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: Mechanics Bank
Account: *****2568 - MMA-ISRAELI -Lots 101-228
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
12/14/12		RABOBANK MIGRATION TRANSFER IN	RABOBANK MIGRATION	9999-000	781,153.94		781,153.94
05/02/14		To Account #*****2566	TRANSFER OF FUNDS	9999-000		780,153.94	1,000.00
06/11/14	16801	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/11/2014 FOR CASE #09-10492, blanket bond premium 016030120	2300-000		10.68	989.32
07/23/15	16802	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/30/2015 FOR CASE #09-10492, Bond # 016030120	2300-000		20.65	968.67
08/23/16	16803	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/30/2016 FOR CASE #09-10492, SDNY BOND # 016030120	2300-000		19.33	949.34
06/29/17	16804	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 04/30/2017 FOR CASE #09-10492, Bond # 016030120	2300-000		25.30	924.04
03/27/18		From Account #*****2567	TRANSFER OF FUNDS	9999-000	38,549.56		39,473.60
03/27/18		To Account #*****2566	TRANSFER OF FUNDS	9999-000		924.04	38,549.56
03/27/18		To Account #*****2566	TRANSFER OF FUNDS	9999-000		38,549.56	0.00

ACCOUNT TOTALS	819,703.50	819,703.50	\$0.00
Less: Bank Transfers	819,703.50	819,627.54	
Subtotal	0.00	75.96	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$0.00	\$75.96	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: The Bank of New York Mellon
Account: ****_*****11-65 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
04/06/10		Wire in from JPMorgan Chase Bank, N.A. account *****1165	Wire in from JPMorgan Chase Bank, N.A. account *****1165	9999-000	611.50		611.50
04/30/10	Int	The Bank of New York Mellon	Interest posting at 0.2000%	1270-000	0.07		611.57
05/28/10	Int	The Bank of New York Mellon	Interest posting at 0.2000%	1270-000	0.10		611.67
06/30/10	Int	The Bank of New York Mellon	Interest posting at 0.2000%	1270-000	0.10		611.77
07/13/10	11006	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/19/2010 FOR CASE #09-10492, BOND PREMIUM BOND NO. 016030120	2300-000		0.34	611.43
07/30/10	Int	The Bank of New York Mellon	Interest posting at 0.2000%	1270-000	0.10		611.53
08/12/10	{2}	DAVID R. MALTZ & CO., INC.	TURNOVER OF PROCEEDS OF SALE OF DIAMONDS	1229-000	951,800.00		952,411.53
08/31/10	Int	The Bank of New York Mellon	Interest posting at 0.2500%	1270-000	123.98		952,535.51
09/02/10	{3}	HANOVER INSURANCE GROUP	PREMIUM REFUND	1290-000	1,430.00		953,965.51
09/02/10	{3}	HANOVER INSURANCE GROUP	REFUND INSURANCE PREMIUM	1290-000	1,057.00		955,022.51
09/16/10	11007	BRUCE DILLER VERSTANDIG	APPRAISER	3711-000		3,262.50	951,760.01
09/23/10	11008	WASSERMAN & WEXLER LLC d/b/a INTERNATIONAL JEWELERS BLOCK	BRINKS ARMoured CAR INVOICE 204595	2420-000		450.00	951,310.01
09/30/10	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	39.20		951,349.21
10/05/10	{4}	VALLEY NATIONAL BANK (FINE DIAMONDS SPECIAL LLC)	TURNOVER OF PROCEEDS OF BANK ACCOUNT	1229-000	710.02		952,059.23
10/05/10	{4}	VALLEY NATIONAL BANK (FESTDIAM CUTTING WORKS)	TURNOVER OF BANK ACCOUNTS	1229-000	2,985.70		955,044.93
10/29/10	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	40.50		955,085.43
11/22/10	11009	DAVID R. MALTZ & CO., INC.	COMMISSIONS AND EXPENSES			37,652.41	917,433.02
		DAVID R. MALTZ	Auctioneer Fees 26,536.00	3610-000			917,433.02
		DAVID R. MALTZ	Auctioneer Expenses 11,116.41	3620-000			917,433.02
11/30/10	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	38.97		917,471.99
12/31/10	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	38.93		917,510.92
01/06/11		To Account #*****1167	TRANSFER OF FUNDS	9999-000		100,200.00	817,310.92
01/06/11		To Account #*****1168	TRANSFER OF FUNDS	9999-000		780,650.00	36,660.92
01/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	11.51		36,672.43
02/10/11		To Account #*****1168	TRANSFER OF FUNDS	9999-000		300.00	36,372.43
02/28/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.27		36,372.70
03/22/11	{5}	FISCHER PORTER & THOMAS, P.C.	SETTLEMENT OF NATURAL DIAMONDS & KABIR PURSUANT TO STIP DATED 3/10/11.	1249-000	45,000.00		81,372.70
03/22/11	{5}	FISCHER PORTER & THOMAS	SETTLEMENT OF ACTION NATURAL/KABIR	1249-000	30,000.00		111,372.70

Subtotals : \$1,033,887.95 \$922,515.25

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: The Bank of New York Mellon
Account: ****_*****11-65 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
		P.C.	PURSUANT TO STIP DATED 3/10/11.				
03/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	0.86		111,373.56
04/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.73		111,376.29
04/29/11	11010	TRANSPERFECT TRANSLATIONS INTERNATIONAL, INC.	TRANSLATION HEBREW TO ENGLISH INV. NO. 323047	2990-000		3,399.90	107,976.39
05/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.76		107,979.15
06/01/11	{5}	FISCHER PORTER THOMAS & REINFELD PC	PAYMENT ON SETTLEMENT OF LITIGATION	1249-000	45,000.00		152,979.15
06/01/11	{5}	FISCHER PORTER THOMAS & REINFELD PC	SETTLEMENT OF LITIGATION.	1249-000	30,000.00		182,979.15
06/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.44		182,980.59
07/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.53		182,982.12
08/05/11	11011	PROCESS FORWARDING INTERNATIONAL	SERVICE OF PROCESS IN ISRAEL.	2990-000		8,675.00	174,307.12
08/09/11	11012	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/30/2011 FOR CASE #09-10492, Bond #016030120	2300-000		590.83	173,716.29
08/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.50		173,717.79
09/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.41		173,719.20
09/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		356.96	173,362.24
10/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.45		173,363.69
10/31/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		344.35	173,019.34
11/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.40		173,020.74
11/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		379.26	172,641.48
12/27/11	11013	PROCESS FORWARDING INTERNATIONAL	FOREIGN SERVICE OF COMPLAINT TO TAMARA MEENTS. PURSUANT TO ORDER DATED 5/19/11.	2990-000		450.00	172,191.48
12/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.44		172,192.92
12/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		354.74	171,838.18
01/31/12	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	1.44		171,839.62
01/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		376.21	171,463.41
02/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		339.64	171,123.77
03/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		350.66	170,773.11
04/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		338.27	170,434.84
05/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		384.22	170,050.62
06/27/12	{6}	S.A. GEM DISTRIBUTORS	Acct #9200-02265111-65; Payment #1; 1ST PAYMENT ON SETTLEMENT OF ADV. PROC S.A. GEMS	1241-000	15,000.00		185,050.62

Subtotals : \$90,017.96 \$16,340.04

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: The Bank of New York Mellon
Account: ****_*****11-65 - Checking Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **_***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
06/27/12	11014	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 06/19/2012 FOR CASE #09-10492, Southern District Blank Bond # 016030120	2300-000		559.74	184,490.88
06/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		336.84	184,154.04
07/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		402.52	183,751.52
08/08/12	{6}	S.A. GEMS DISTRIBUTORS, INC.	Acct #9200-02265111-65; Payment #2; SETTLEMENT PAYMENT	1241-000	15,000.00		198,751.52
08/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		411.63	198,339.89
09/13/12	{6}	S.A. GEMS DISTRIBUTORS, INC.	Acct #9200-02265111-65; Payment #3; FINAL SETTLEMENT PAYMENT	1241-000	15,000.00		213,339.89
09/28/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		393.68	212,946.21
10/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		480.00	212,466.21
11/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		435.38	212,030.83
12/13/12		RABOBANK MIGRATION TRANSFER OUT	TRANSFER TO 0001052000988 20121213	9999-000		212,030.83	0.00

ACCOUNT TOTALS	1,153,905.91	1,153,905.91	\$0.00
Less: Bank Transfers	611.50	1,093,180.83	
Subtotal	1,153,294.41	60,725.08	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$1,153,294.41	\$60,725.08	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: The Bank of New York Mellon
Account: ****_*****11-67 - MMA-PEYKAR -Lots 1-39
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **_***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/06/11		From Account #*****1165	TRANSFER OF FUNDS	9999-000	100,200.00		100,200.00
01/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	1.81		100,201.81
02/28/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.30		100,204.11
03/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.55		100,206.66
04/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.47		100,209.13
05/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0300%	1270-000	2.55		100,211.68
06/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.82		100,212.50
07/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.85		100,213.35
08/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.85		100,214.20
09/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.82		100,215.02
09/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		205.92	100,009.10
10/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.84		100,009.94
10/31/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		198.65	99,811.29
11/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.82		99,812.11
11/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		218.78	99,593.33
12/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.84		99,594.17
12/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		204.64	99,389.53
01/31/12	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	0.84		99,390.37
01/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		217.28	99,173.09
02/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		196.44	98,976.65
03/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		202.82	98,773.83
04/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		195.65	98,578.18
05/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		222.22	98,355.96
06/15/12		The Bank of New York Mellon	Bank and Technology Services Fee Adjustment	2600-000		-1,862.40	100,218.36
12/13/12		RABOBANK MIGRATION TRANSFER OUT	TRANSFER TO 0001052000988 20121213	9999-000		100,218.36	0.00

ACCOUNT TOTALS	100,218.36	100,218.36	\$0.00
Less: Bank Transfers	100,200.00	100,218.36	
Subtotal	18.36	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$18.36	\$0.00	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: The Bank of New York Mellon
Account: ****_*****11-68 - MMA-ISRAELI -Lots 101-228
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Checking Account Balance
01/06/11		From Account #*****1165	TRANSFER OF FUNDS	9999-000	780,650.00		780,650.00
01/18/11	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	8.55		780,658.55
01/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	14.95		780,673.50
02/10/11		From Account #*****1165	TRANSFER OF FUNDS	9999-000	300.00		780,973.50
02/28/11	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	29.93		781,003.43
03/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	33.14		781,036.57
04/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	32.08		781,068.65
05/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0500%	1270-000	33.14		781,101.79
06/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.40		781,108.19
07/29/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.62		781,114.81
08/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.62		781,121.43
09/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.40		781,127.83
09/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,605.04	779,522.79
10/31/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.60		779,529.39
10/31/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,548.37	777,981.02
11/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.37		777,987.39
11/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,705.37	776,282.02
12/30/11	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.58		776,288.60
12/30/11		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,595.10	774,693.50
01/31/12	Int	The Bank of New York Mellon	Interest posting at 0.0100%	1270-000	6.56		774,700.06
01/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,693.60	773,006.46
02/29/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,531.22	771,475.24
03/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,580.88	769,894.36
04/30/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,525.06	768,369.30
05/31/12		The Bank of New York Mellon	Bank and Technology Services Fee	2600-000		1,732.18	766,637.12
08/28/12		The Bank of New York Mellon	Bank and Technology Services Fee Adjustment	2600-000		-14,516.82	781,153.94
12/13/12		RABOBANK MIGRATION TRANSFER OUT	TRANSFER TO 0001052000988 20121213	9999-000		781,153.94	0.00

ACCOUNT TOTALS	781,153.94	781,153.94	\$0.00
Less: Bank Transfers	780,950.00	781,153.94	
Subtotal	203.94	0.00	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$203.94	\$0.00	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-*****11-65 - Money Market Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1 Trans. Date	2 {Ref #} / Check #	3 Paid To / Received From	4 Description of Transaction	T-Code	5 Receipts \$	6 Disbursements \$	7 Money Market Account Balance
03/17/09	{1}	DORSEY & WHITNEY	TURNOVER OF BANK ACCOUNT	1229-000	3,000.00		3,000.00
03/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.18		3,000.18
03/31/09	1001	THE HANOVER INSURANCE COMPANY	INSURANCE POLICY NO. INX 5158275 00	2420-000		1,000.00	2,000.18
04/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.43		2,000.61
04/30/09	1002	HANOVER INSURANCE COMPANY	INSURANCE POLICY NO. INX 5158275 00 Stopped on 03/04/10	2420-000		75.00	1,925.61
05/29/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.31		1,925.92
06/08/09	1003	ARTHUR SMARCH	SECURITY SERVICE	2420-000		1,000.00	925.92
06/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.35		926.27
07/08/09	1004	GREGORY MESSER, TRUSTEE	BOND PREMIUM PAYMENT ON LEDGER BALANCE AS OF 07/08/2009 FOR CASE #09-10492, bond no. 016030121	2300-000		0.17	926.10
07/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.19		926.29
08/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.16		926.45
09/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.16		926.61
10/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.16		926.77
11/30/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.16		926.93
12/31/09	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.16		927.09
01/29/10	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.15		927.24
02/26/10	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.15		927.39
03/04/10	1002	HANOVER INSURANCE COMPANY	INSURANCE POLICY NO. INX 5158275 00 Stopped: check issued on 04/30/09	2420-000		-75.00	1,002.39
03/22/10	1005	Chase Safe Deposit	BOX 5159 RENTAL FEE	2410-000		391.06	611.33
03/31/10	Int	JPMORGAN CHASE BANK, N.A.	Interest posting at 0.2000%	1270-000	0.16		611.49
04/06/10	Int	JPMORGAN CHASE BANK, N.A.	Current Interest Rate is 0.2000%	1270-000	0.01		611.50
04/06/10		Wire out to BNYM account *****1165	Wire out to BNYM account *****1165	9999-000	-611.50		0.00

ACCOUNT TOTALS	2,391.23	2,391.23	\$0.00
Less: Bank Transfers	-611.50	0.00	
Subtotal	3,002.73	2,391.23	
Less: Payments to Debtors		0.00	
NET Receipts / Disbursements	\$3,002.73	\$2,391.23	

Form 2

Cash Receipts And Disbursements Record

Case Number: 09-10492-MKV
Case Name: FINE DIAMONDS, LLC

Trustee: GREGORY M. MESSER, TRUSTEE (520009)
Bank Name: JPMORGAN CHASE BANK, N.A.
Account: ***-*****11-65 - Money Market Account
Blanket Bond: \$58,367,734.00 (per case limit)
Separate Bond: N/A

Taxpayer ID #: **-***1508
Period Ending: 01/09/20

1	2	3	4		5	6	7
Trans. Date	{Ref #} / Check #	Paid To / Received From	Description of Transaction	T-Code	Receipts \$	Disbursements \$	Money Market Account Balance

Net Receipts : 1,437,600.39

Net Estate : \$1,437,600.39

TOTAL - ALL ACCOUNTS	Net Receipts	Net Disbursements	Account Balances
Checking # *****2566	281,080.95	1,312,739.32	0.00
Checking # *****2567	0.00	61,668.80	0.00
Checking # *****2568	0.00	75.96	0.00
Checking # ****-*****11-65	1,153,294.41	60,725.08	0.00
Checking # ****-*****11-67	18.36	0.00	0.00
Checking # ****-*****11-68	203.94	0.00	0.00
MMA # ***-*****11-65	3,002.73	2,391.23	0.00
	<u>\$1,437,600.39</u>	<u>\$1,437,600.39</u>	<u>\$0.00</u>